

59-1-305 Convenience fee to cover the costs of electronic payments.

- (1) As used in this section:
 - (a) "Electronic payment" has the same meaning as defined in Section 41-1a-1221.
 - (b) "Electronic payment fee" has the same meaning as defined in Section 41-1a-1221.
- (2) The commission may collect a convenience electronic payment fee established in accordance with the procedures and requirements of Section 63J-1-504 to cover the costs of electronic payments of taxes and fees administered by the commission.
- (3) Notwithstanding any other provisions of this title, the commission shall use a fee imposed under this section as a dedicated credit to cover the costs of electronic payments.

Amended by Chapter 183, 2009 General Session